DISTRICT OF COLUMBIA
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

Instructions for Completing the LIHTC Attachment to the Annual Certificate of Compliance (ACC),

"The Building Status Report"

You must submit these forms by building, for each building with tax credit units. For example, if your project has four buildings, each with tax credit units, you would submit 4 attachments to the annual certificate of compliance (one for each building). If your project has only one building with tax credit units, you will only need to submit one form for your project.

The Attachment must be submitted in Excel format, on a disk.

PROJECT NAME- Enter the name of the project.

TOTAL SQUARE FOOTAGE FOR BIN- Add total square footage for all living space.

BIN# - Each building is assigned a Building Identification Number (BIN). This number is shown on the IRS Form 8609 issued by DHCD for each building.

TOTAL # UNITS IN BIN- Indicate the total number of units in the building.

BUILDING ADDRESS- Enter the street address of the building.

APPLICABLE FRACTION- The percentage of units occupied by LITHC family or square footage of space occupied by LITHC family whichever is the lesser of the two.

TELEPHONE #- Telephone number of the contact person with name.

COMPLIANCE YEAR- This information has been provided in your letter. To complete this report, we ask that you take a "snapshot" of your project on the last day of the year being reported. By taking a "snapshot" we mean for you to look at your project on the last day of the year and report anyone occupying a unit on that date or any unit that was vacant on that date. Please select the correct year from the drop down box.

PLACED IN SERVICE DATE- The month and year in which the building was placed in service

DATE PREPARED- Self explanatory.

General Instructions: Every unit in each tax credit building must be reported regardless of whether it is a tax credit unit.

If a unit was market rate and credits were not claimed, complete the Head of HH column (column 5) by entering **"market rate".**

If a Unit was vacant as of the last day of the reporting year, complete the Head of HH column (columns 5) by entering **"vacant"**. All persons who previously occupied that unit during the reporting year **must be** reported on the Vacancy Table.

(COLUMN 1) UNIT NUMBER- Enter the unit number
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(COLUMN 2) SQUARE FOOTAGE- Enter the square footage for that unit.

(COLUMN 3) NO. OF BEDROOMS- Enter the number of bedrooms for that unit.

(COLUMN 4) UNIT TYPE- Please refer to the first table. If the unit is occupied by a market renter, please leave the space blank.

(COLUMN 5) HEAD OF HOUSEHOLD LAST NAME- Enter the existing tenant's name. If the unit is not a tax credit unit, or if the unit was vacant at the end of the year, see the instructions for Vacancy Table.

(COLUMN 6) CURRENT # IN HOUSEHOLD- Enter the number of people currently living in the unit.

(COLUMN 7-9) DATE LIHTC QUALIFIED- If the project is just being occupied, this would be the effective date of the initial certification (move-in date). If this project is being rehabilitated with tenants in place, the LIHTC qualified date is the most current certification (within a one-year time frame of the current placed in service date) which would then qualify the existing tenant as income eligible for tax credit purposes. Please enter the month, day, and year from the drop down boxes.

(COLUMN 10) NUMBER IN HOUSHOLD WHEN QUALIFIED- Self-explanatory.

(COLUMN 11) QUALIFYING INCOME- The tenant's income for the year the tenant qualified for the LIHTC unit. For new construction, the annual income and move-in annual income are the same. Section 42 regulations specify that income shall be calculated in accordance with Section 8 regulations. HUD defines annual income as being the gross amount of a household's income and assets. The current HUD passbook rate used in determining income from assets is now 2% globally. Also note that in HUD programs the rule for rounding is up at $.50.

(COLUMN 12) MAXIMUM INCOME PERCENT- Please select the income limit for the unit from the drop down box.

(COLUMN 13) TENANT RENT- Enter the amount of money received from the tenant as rent for the unit. **Do not include the amount of subsidy received on behalf of the tenant.**

(COLUMN 14) UTILITY ALLOWANCE- Enter the amount of the utility allowance allowed for each household if the utilities are paid by the tenant. This would be determined either by a survey of actual usage or applying the PHA utility allowance. This would cover all tenant paid utilities with the exception of telephone and cable TV. If the owner pays the utilities, then utility allowance is 0.

(COLUMN 15) GROSS RENT- This column is a formula. Do not enter anything –the Gross Rent should be automatically calculated.

(COLUMN 16) CURRENT ANNUAL INCOME- Enter the current household income reported on the most recent recertification, if applicable.
NOTE: Income must be recertified annually for all LIHTC projects

WAIVER OF ANNUAL INCOME RECERTIFICATION
REVENUE PROCEDURE 94-64

Section §42(g)(8)(B) of the Internal Revenue Code of 1986, as amended (the "Code"), as amended by the Revenue Reconciliation Act of 1993, provides that if an entire building is occupied by low-income tenants, the secretary may waive any annual recertification of tenant income for purposes of §42(g). Revenue Procedure 94-64 describes the procedure for obtaining the waiver of an annual income recertification. It should be noted that an Agency might choose to require an owner to continue to satisfy the record keeping and certification requirements for the annual recertification of a tenant's income.

DHCD is not granting any waiver of annual income recertification at this time.

(COLUMN 17-19) DATE TENANT CERTIFIED/RECERTIFIED- Enter the most recent date that the tenant was recertified, if applicable. Please select the appropriate month, day, and year from the drop down boxes.

HEAD OF HOUSEHOLD INFORMATION
This information is optional but, if available we request that you submit it on current tenants. **The following codes must be used:**

RACE CODES:
(1) Caucasian
(2) African-American
(3) American Indian/Alaskan Native
(4) Asian/Pacific Islander
(5) Hispanic
(6) Other

MARITAL STATUS CODES:
(1) Single Male
(2) Single Female
(3) Married
(4) Unmarried, Living Together
(5) Separated
(6) Divorced
(7) Widowed
(8) Other